App. F IX-4

Previous References (1927-8 Mad)

File No. 45-27

Serial Nos. 3, 4, 5, 6 & 7-8

Later References

General and Revenue Secretariat.

Serial Nos.

Part B for May 1928

SUBJECT

Levy of tolls on Motor Buses and Cars

To The Deputy Commissioner Tumkur
L 8122 Dy 14-5-1928.

Requests to furnish with the views of the Municipal Council, as to the adoption of the Condition of levying ½ the tolls, at the next Dt. Mt. Bridge Road toll gates, within a distance of 2½ miles, where a toll has already been levied

2 Rec 17/11/28

App. F III—21

General and Revenue Secretariat | File No 45 of 1927

Serial No. 3

Letter no 35-B 21 / 27 from the President Tavakam and all the Dc-Tavakam with his no. and 1037 B 29 / 27

Forwards for Sanction the resolution of the said al passed at its meeting on 25-8-27 to levy a tax of Rs 30. on motor buses & a toll of Rs 1 on buses & Rs 0-8-0 on cars. (a said al may levy the tax / a toll on any vehicle etc used for riding, draught or burden etc subject to the maximum rates fixed in Schedules I & II under Sections 5-9 11 & 111 the said Regn

The Tavakam said al proposes to levy the maximum rate of Rs 30 as tax, prescribed in Schedule I for motor cars (no separate mention is made of motor buses) & a toll of Rs one is proposed against Rs 2 fixed as maximum in Schedule II. The rates proposed by the joint Tax & Toll Committee' are Rs 2 per motor bus & Rs one on motor cars or lorries -

Norm—Contn. sheet.

(Vide flag W post ...

WD 6284—3PD—60,000—24-5-28

General and Revenue Secretariat | File No 45 of 1927

Serial No.

2. Under Section 60 of the Regn the Tax could be levied only, after necessary rules are prepared, published for public information & then approved by Govt under Section 61 It is stated that the objections have called for under the above Section & that 2 objections were received one for reduction of the tax & the other for the abolition. If the Rama the matter has been fully considered & there have resolved to levy the taxes as proposed above the grounds for rejecting the objections, have not been furnished It is not also clear whether rules have been framed & published as required under clause (6) of Section 61

3 Such information may be called for or whether the proposals may be sanctioned, subject

Note—Contin. sheet.

App. F. 111—2]

General and Revenue Secretariat — File No 465 — of 1927

Serial No.	
	To necessary rules being framed & approved by Govt
	Secy 11-8-27 Govt.
1520/1918	4 Draft rules to have been framed published say that draft rules may now be published & the formalities observed
	Asst 11/8
	5 Draft submitted
	Secy 17/8 re b for appl
	Asst 18/8
	Asst Member Law Secy
	Secy 19/8
	Secy 20/8/27
	Issue Asst 20/8
4	Proof Sundries work 1057 dt 23-8-27 Enquiries of any rules have been framed & published if not of Govt that it may be done & any proposals received in due course

B 25/8

Note—Contn. sheet.

General and Revenue Secretariat. File No. 15 of 192 7

1897

Serial No. 5

2189d
P W Dir

Letter no 123 dd 17th Oct 1907 from the President (sd) through the D.C Tumkur stating that the necessary formalities have been observed as required by Sec 60 of the Act Regn

a copy of the Bye laws that is in existence in the Tumkur Mt is also put up (Page 28) Should given the procedure to the proposed rates are not being levied now
Sh
1-12 Rs 0712 -

To Submitted with reference to para 4 of the letter with draft Sanctioning

Ch
25/1-07 Say (12/11 The modification proposed should have been notified in the Gazette and Govt's orders called for Was this done?

Mun
15/1

1 In para 2 of the P W D letter the D C states that necessary formalities have been observed as required by Sec 60 of the Act Regn for the imposition of the proposed tax and toll and forwarded rent roll. It does not appear necessary that it should be notified in the Gazette alone as it is left to the Municipal

Note—Contin. sheet

General and Revenue Secretariat. File No. 45 of 1927

Serial No.

al Council to Chose the Papers where it should be published according to Sub (Sec) (3) of the Sec 154 of the Mul Regn

C.C. 18/1/28

13 The Tumkur Municipal Council propose to levy -

(i) A Vehicle tax on motor buses at Rs 30/-

(ii) A toll on motor buses at Re 1/-

(iii) A toll on motor car at Rs 0-8-0

The Municipal Council was asked to state whether necessary rules have been framed under Section 60 of the Municipal Regulation to give effect to this proposal. The President reports that objections were called for under Section 60 of the Municipal Regulation and two objections were received, one for the reduction in the rate of taxes and the other for the total abolition of the proposed tax The Municipal Council after consideration of the objections have resolved to levy the taxes as proposed in para above.

14 The Resolution of the Municipal Council is not accompanied by the rules and the preparation of rules is imperative under Section 60 of the Regulation Moreover, under Section 60 (c) the Municipal Council should submit the objections with their opinion together with the notice and the Rules to the Government. As the requirements of

Note—Contn. sheet

General and Revenue Secretariat. File No 45 of 1927

2

Serial No.

of the Law ~~xxxx~~ have not been complied with. The Municipal Council may be asked to complete the preliminaries required by law and ~~xxx~~ submit the modifications to the existing rules and objections received.

Dft Submitted

6 Request to Comply with the requirements of the Law and Complete the preliminaries and submit the draft Rules and prescribed documents

NOTE—Contn. p. [illegible]

£ 5295

App. F III—8]

General and Revenue Secretariat.

File No 45 of 1927

Serial No	
7	Letter no Gl 9938/27-28 dated 20/4/28 from the Deputy Commr. Interim District forwarding the Minutes of the President of the Interim Town Area Committee for sanction revised bye laws for the levy of Tolls and taxes on motor buses and cars from 1928-29 The notice publishing the modifications and the objection petitions have been received. But as pointed out in this office letter no Ls 392-Misc-27-6, instead of sending a draft of the modifications to the rules in force, the President has merely sent up the finished bye laws, making certain corrections and additions in the original rules. Whether they may be considered as the draft rules as per orders issued the same has not been stated by any body 28 4 28

flag

flag

NOTE—Contin. sheet.

General and Revenue Secretariat.

File No 45 of 1927

Serial No

The Tumkur Town Municipal Council proposes to levy:—

(1) A vehicle tax on motor buses on Rs. 30/- per annum.

(2) A toll on motor buses at Re. 1/-

(3) A toll on motor cars at 8 annas

The Municipal Council have published a notice in the form prescribed in schedule IV of the Municipal Regulation, but have failed to affix to the notice the rules ~~to which a~~ modifying the rules as may exist ~~have been proposed~~. The Municipal Council must under section 60 of the Regulation prepare the rules prescribing the taxes and publish the same The non-publication of the rules vitiates the proceedings already taken

Apart from the defect due to the non-publication of the rules, there is another point which requires consideration before the proposal of the Municipal Council can be sanctioned The Municipal Council propose to levy vehicle tax on motor buses which are stabled during nights in the Tumkur town and to levy tolls on other buses Under section 59 (ii) of the Rules, a Municipal Council may impose a toll on vehicles and animals used for ~~working draught~~ purposes or burden kept for use within the Municipality In the President's letter dated 21st July 1927 (serial 3 in the file) ~~that is stated~~ it is stated that according to the opinion of Government Advocate, the Municipal Council may properly levy a tax on vehicles on buses standing during nights in the town The Legal Remembrancer may be consulted as to the power of the Municipal Council

Note—Contin. sheet.

WD 6881—GFB—60,000—21-5-27

15295

App # III—9

General and Revenue Secretariat.

File No 45 of 1927.

Serial No.

to levy a tax on vehicles on such motor buses

As regards the levy of tolls on motor cars at 8 annas each, there is no objection. The proposal may be sanctioned after the Municipal Council makes the necessary rules and publishes them in accordance with Section 60 of the Regulation.

With regard to the levy of tolls on motor buses other than those stabling for the night at Tumkur at the rate of Re. 1/-, similar proposals made by the Harihar and Bangalore City Municipal Councils have been reserved for consideration pending the amendment of the Municipal Regulation providing for compounding of tolls The proposal of the Tumkur Municipal Council on this point may also perhaps be reserved for orders after the Regulation is amended. It is also a point for consideration whether Motor buses liable to the payment of fee under rule 30 of the Motor vehicles rules may be subjected to the payment of tolls in every Municipality which may wish to levy tolls thereon. Some general policy in regard to this matter appears necessary and the Law Secretary may perhaps be consulted first

DS 11/5/28

Mr Hunchl have already put them together Rules for Levy of tolls along with the Municipal Council does not seem to be necessary

NOTE—Contin. sheet.

WD 0884—GTB—60,000—24-5-27

General and Revenue Secretariat. | File No. 45 of 1927

Serial No.

In the notification for the motor vehicles Act, Mr. Mudaliar have already fixed the rates of the tax proposed on the vehicles in question. They may insert this in the schedule of rates of tax which may have already fixed in their existing rules.

But the above objections raised in the above note have perhaps to be considered. The Madras Cannot impose a tax on buses not used in the town i.e. for inland stations, they can levy a toll or a tax and when a toll is fixed they cannot levy a tax. The question of compounding is under consideration without fixing of compounding it may not be justifiable to introduce the toll. Again at the meeting of the Toll Committee held on the 30th April it was decided that when a tax or toll is levied on a vehicle in one toll parts, the toll parts, North or South or West should levy only ½ the rate within a distance

NOTE.—Contin. sheet

General and Revenue Secretariat. File No 65 of 192

Serial No	
9001/15	of 25 units and their proposal of such Units for disposition of which may be considered & disposed of in accordance with the above principle All considered & the present proposal may be considered after these questions are finally disposed of and the Medical informed that the matter should be over at present Hon'ble Member 2/5 Draft 2/5 2/5 Submitted with a draft for approval 6/5 Manager as seen 6/5 Submitted with a typed draft
9282/9/15	6/5/15 1st Member 8/5

NOTE—Contn sheet

10/5

App F III–2]

General and Revenue Secretariat. | Serial No. 8 | Serial File No. 45 of 1929

Dated 8122 of 14/5/29. To Dr. Lumsden. States that the proposal may be seen for the present under the circumstances explained and requests him to ascertain the views of the Board in regard to the length of half-line scale at the next Sir, and Provincial Boards gauge unless a distance of 250 miles when a line has already been levied on a vehicle at any one given date.

Sec
8/14/5

NOTE—Contn. sheet

1347

Sus Regr. No.

Shall a reminder issue to the Dy. Commr Tumkur

App. F XI—4]
File No. 45-27

Serial No. 8

for a reply to this Office No. 8122 dated the 14-5-1928

Subject.

Requests him to ascertain & forward views of Dul cl. in regard to levying half the rate of the rest. Dt. Dul. Rooms at the gate within a distance of 25 miles

REMINDERS

No.	Date	
21202	6/8/28	

Record
8/10/28

WD 01241—GPB—8000—14-8-26

Office of the President Tumkur Town
Municipal Council
Dated, Tumkur the 21st July 1927

64

From

C. Krishna Rao, Esqr , B A , B L ,

President, Tumkur Town Ml Council Tumkur

To

R Ranga Rao Esqr B A ,

General Secretary to the Government of His Highness

the Maharaja of Mysore Bangalore

(Through the Deputy Commissioner Tumkur District)

Sir,

I have the honour to state that the question of levying taxes on motor buses was under contemplation in this Municipality for some years One great trouble for fixing these taxes was the determination of the true meaning of the term " vehicles kept for use within Municipal limits This point was made clear in the opinion of the Government Advocate received on 8th March 27 On receipt of the above opinion the question of taxing these buses was placed at the Municipal Council meeting held on 30th April 1927 and 28th May 1927 and the resolutions passed there to are here with close

After the Council fixed the above toll and taxes objections were called for as per section 60 of the Municipal Regulation Two objection petitions were received one for the reduction in the rate of taxes and toll and the other for the total abolition of the proposed tax

The Council after going through the objections passed unanimously in their meeting held on 25th June 1927 that the taxes may be retained

Extracts from the resolutions of the Municipal council are herein enclosed for kind information .

I therefore request that sanction of Government kindly be obtained for the levy of the said toll and taxes from the

curr

From

To

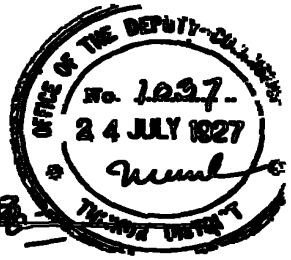
The General Secretary to the Government of His Highness the Maharaja of Mysore Bangalore

Rul 45-27-13

Dated ~~the~~ 21st July 1927

Despatched

Received



General No. ~~27~~ 35

No.

Enclosure No. 75

Requesting sanction of Government for levying the taxes on Motar Buses at the rates sanctioned by the Tumkur Town Municipal Council from the current year 1927-1928.

15

current year 1927-1928

I have the honour to be,
Sir,
Your most obedient servant,

President

FNR

15544 A7-8 1037 | 27-28 Encl 3

Memo

Forwarded with compliments to the General Secretary to Govt of Mysore, Bangalore for information.

Dy Comm

Encl 3 nos Rly No Number to be

Proceddings of the general monthly meeting of the Tumkur Town Municipal Council held on Saturday the 30th April 1927 in the Sri Krishna Rajendra Town Hall at 8 A M

Present -

Mr C. Krishna Rao, B A , B L , President
" T. Guruchannabasaviah vice-President.
" G Mahammad Alli Sahib
" H Ramakrishniah
" K Rangiengar, B A , L T B ,
" T H Gubbiah
" Mir Hassan Sahib
" MakamRamaswamy Setty
" B Mallappa
" Y Rama Rao, B A ,
" K Habibullakhan Sahib b°a, L L B ,
" District Inspector Of Education
13 " The Executive Engineer,

The rest were absent

XII Consideration of Deputy Commissioner's letter No. 7-55 dated 11th October 1926 regarding the collection of taxes on - vehicles (Deferred Subject)

Stabling for the night will be the criterion as to whether tolls or vehicle tax is to be collected Such of the buses which are stabled for the rights in Tumkur will be liable to vehicle tax and others will have to pay tolls For the present the buses will be treated just the same as cars Furher proposals to tax buses separately will be brought up at the next meeting Refunds will be granted to those who have paid tolls and who had to pay vehicle tax.

Sd/ C Krishna Rao,
President,
Tumkur Town Ml Council

" C o p y "

President.

HHR

17

Proceedings of the monthly general meeting of the Tumkur Town Municipal Council held on Saturday the 25th June 1927 in the Sri Krishna Rajendra Town Hall at 8 A.M

Present:-

11 members

9 members absent.

Re- fixing tax on Motor buses and also toll on motor buses with the objections received for consideration and final acceptance

Objections heard Sanctioned.

Sd/ C. Krishna Rao,
President

" C o p y "

President.

TNR.

APP. F. VI. 21.]

SUBJECT

9

Diary No. of letter replied to

General and Revenue Secretariat
( )
the 192

Date of issue. 23-8-27

Signed by Harold W. Sayer

List of enclosures. .. .. ..

Copied by ...

Examined by .....

Section 2nd
File No. 65-29
Serial No. 4
No. 4057

To
The Private Secretary to
His Excellency the Governor

Sir,

With reference to your letter No 35-G 21 ? 27 forwarding for sanction the resolution of the Council to fix the tax on motor buses at Rs 30 / - per seat on buses of Rupee one and on cars at annas eight, I am directed to request you to be so good as to state whether necessary rules have been framed and published

20

under

Sections 60 & 61 of the Civil Rights

if the application ~~a mandamus~~ request that such may be now done

and the same ~~had been~~ be

and the proposals removed in due course

~~[illegible]~~

~~and~~ the ~~[illegible]~~ ~~suspended~~

~~[illegible]~~ Court in due course

I have etc

DW

18/8

For Secretary of State

8/8/18.

No. 123 27-28

Office of the President, Town Municipal Council, Tumkur, dated 17th October 1927

21892
14 NOV 7

To

Anantaraman, Esqr , B.A ,
Deputy Commissioner and
President Town Municipal
Council, T U M K U R.

No 4917
21 OCT 1927
TUMKUR DIVISION

R3 12/10 -

R Ranga Rao, Esqr , B A ,B.L ,
General Secretary to Government
of His Highness the Maharaja of Mysore,
B A N G A L O R E

Through the Deputy Commissioner Tumkur Dated 15-10-27

S i r,

With reference to your Letter No L.1057/M.L.45-27-4 dated 23rd August 1927 requesting to intimate whether necessary rules have been framed and published under section 40 of the Municipal Regulation for the imposition of taxes on motor buses and also toll on buses and cars etc , I have the honour to state that necessary rules for the recovery of taxes and toll on vehicles in this Municipality have already been framed and they are now in force The present proposed tax is only modification of the existing shedule of rates and taxes and as such the existing Bye-Laws of the Municipality will hold good to this also

2) As explained in my previous letter No 55 dated 16th July 1927 necessary formalities has been observed as required by section 40 of the Municipal Regulation for the imposition of this proposed tax and toll

3) I therefore request that sanction of Government may kindly be obtained for the levy of the said toll and taxes and to make necessary amendments in the existing Bye-Laws

I have the honour to be,

S i r,

Your most obedient servant,

For P r e s i d e n t,
Town Municipal Council,
T U M K U R

4913
Memo

Finance Com- Compliments

Dy Commr

22.10.27

192 —2

From

THE PRESIDENT,
TUMKUR TOWN MUNICIPAL COUNCIL,
TUMKUR

To

Dated

Despatched

Received

General No

No

Enclosure No.

No-14392/Ml 45-27-6
dy 2-2-28

The Deputy Commissioner

Tumkur

Sir,

With reference to your letter No 133/27-28 dated 17th October 1927 stating that necessary rules for the recovery of tolls and taxes on vehicles in the Tumkur Municipality have already been framed and they are in force etc I am directed to state that the preparation of a draft of the modifications to the rules in force is imperative under Section (60) of the Regulation and the objections received together with the modifications to the rules and the notice publishing them should have been submitted to Govt In these circumstances, the Municipal Council may be requested to comply with the requirements of law and complete the preliminaries and submit the draft rules and prescribed documents

I have etc ,

For General Secretary to Govt

11966

D C. 9]

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT

Dated Tumkur, 20th April 1928

From

K V ANANTARAMAN, Esq. B.A,
Deputy Commissioner, Tumkur District,
Tumkur

To

R Ranga Rao, Esquire, B A , B L ,
Secretary to the Government of His Highness the Maharaja of Mysore,
General Department,
Bangalore.

With reference to your letter No L 4392/M1 45-27-6 dated 2nd February 1928, I have the honor to forward herewith in original letter No 242 dated 30th March 1928 from the President, Municipal Council, Tumkur, addressed to you, submitting for sanction of Government revised bye-laws for the levy of Toll and taxes on motor buses and Cars from the year 1928-29

I have the honor to be,

sir,

Your most obedient servant

S. Krishnan

Management Comm
For Deputy Commissioner,
Tumkur District

AD 20/4

1927—28

From

THE PRESIDENT,
TUMKUR TOWN MUNICIPAL COUNCIL,
TUMKUR

To

The General Secretary to
Govt of H H the
Maharaja of Mysore

Through The Deputy Com'
Tumkur District
Tumkur

Dated

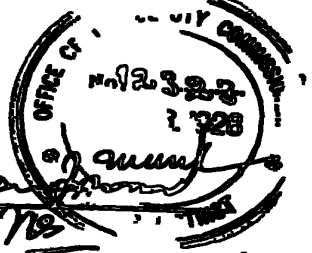
Despatched 31st March 1928

Received

General No 247

No.

Enclosure No.



Submitting for sanction of Govt
the levy of Tolls and Taxes on
Motor Buses and cars from the
year 1928-29

No 242/27-28

Office of the President
Town Municipal Council Tumkur
Dated 29th March 1928

From

K Rangarangegar Esq. B A LL.B
President
Town Municipal Council Tumkur.

To

R. Ranga Rao Esq. B.A. B.L
General Secretary to Govt of H.H
the Maharaja of Mysore Bangalore

Through

The Deputy Commissioner Tumkur District Tumk

Dated 29th March 1928

Sir

With reference to your No G 9989/27-28 dated 16.2 forwarding a copy of letter No L 4392/ML 45-27-6 dated 2-2-1928 from the General Secretary to Government of Mysore requesting to Comply with the requirements of law and to submit draft rules and prescribed documents Etc as per section 60 of the Municipal Regulation for necessary action. I have the honour to state that on the Resolution of the Municipal Council dated 28th May 1927 notice was served to all the owners and the same was widely published calling for objections as required by Section 60 of the Municipal Regulation. A copy of notice so published and the objections received are herein enclosed as desired. These objections received were duly placed before the Council in their meeting held on 25th June 1927 and a copy of proceedings passed there at is also enclosed

Further a copy of Bye-laws with necessary modifications in the existing

in the existing schedule of rates as proposed now is also submitted herewith

I therefore request that sanction of Govt may kindly be obtained for the levy of said Toll and Taxes from the year 1928-29 after necessary amendments in the Regulation

I have the honour to be,
Sir
your most obedient Servant
V Rangaswamy
President
Town Municipal Council Tumkur

27

Extract from the Proceedings of the monthly general meeting of the Jayanagar Town Municipal Council held on Saturday the 25th June 1927 in the Sree Krishna Rajendra Town Hall at 8 A M

Present
1) Mr C. Krishna Rao B.A B.L President
2) " H Rama Krishnayya
3) " Mir Hassan Saheb
4) " K Gangappa
5) " J. H Gubbi
6) " B Mallappa
7) " K Rangaswamy B.A L.L.B
8) Rev W H Spencer
9) Mr G Rama Rao B.A
10) " J Padmanabhaiah
11) " K Habibullah Khan Saheb B.A L.L.B

The last were absent

x x x

Subject - Fixing tax on Motor buses and also toll on Motor buses with the objections received for consideration and final acceptance

Resolution - Objections heard - Sanctioned.

Sd/ C Krishna Rao
President
Jayanagar Municipal Council

"Copy"

President
Jayanagar Municipal Council

Office of the President, Tumkur Town Mu.
Council.
Dated, Tumkur, the 28th May 1927

28

NOTICE

Notice is hereby given to the inhabitants of the Municipality of Tumkur Town that the municipal council as resolved in the meeting held to day desire to impose taxes on Motar buses and also toll on Motar buses and cars at the rate noted below from 1st July 1927.

Any inhabitant of the Municipality objecting to the proposed taxes and rates may, within one month from the date of this notice send his objection in writing to the Municipal council.

The tax on motar buses be fixed at Rs. 30/- per year per each bus

Toll on bus Rs1/-
Toll on car 0-8-0

for President.

HMR.

Salama Motor Service
Kalaignarkudi
29/8

R.394/26-27
To.

The President
Jamalpur Town Municipal Council
Jamalpur

Sir,

With reference to your notice Dated 23rd May 1927, intimating the resolution in the meeting held for the purpose of Taxes on Motor Buses and also toll on Motor Buses and etc from 1st July 1927, I beg to bring to your Kind notice, that the State Tax now proposed is very high and unnecessary to a Bus which is only

Conveyance in the Town, from Hackney Carriages and Shoffuers have only for few hours in a day. Besides, the toll from 0-4-6 to Rs 1/- is also too much. The resolution passed in the Council should seem to be proper and it is only to give trouble to the Business Owners I think. The Council is aware of the fact that there is great Competition among Bus owners and at this stage of our Business, it is not possible to bear such unnecessary losses and bills, which is in no way encouraging the running of Buses. Besides the object of imposing such heavy tax is not clear. Any how, in the interest of Bus owners, I request that the matter may be dropped for the present.

Yours faithfully,

97-6-27

MEMO

TUMKUR.

From P 414 - 1947.

The Reliance Motor Service & Works.

Proprietor—K S Raghavan.

Date. 13 - 6 - 1947

To The President
Tumkur Town Municipality
Tumkur

Sir with reference to the proposed Taxes on the motor Buses I am of opinion as Taxes Rs 30/- on each Bus is quite a great hardship, I would suggest an amount of Rs 20/- on each Bus Taxes is payable in Tumkur & a compounded Taxes of Rs 30/- on each Bus Taxes is payable outside Tumkur I wish this would be considered from all aspects & Taxes also Tumkur is given

of 1270
27-6-47

I remain
Yours Sir
faithfully
Reliance Motor Service

5255 L-8122 ml 45-27-8/ To By 14-5-1928 32

The Deputy Commissioner,
Tumkur District, Tumkur

S i r,

With reference to your letter No G1 9938/27-28 dated 20th April 1928 submitting for sanction the revised bye-laws for the levy of Toll and taxes on motor buses and cars in the Tumkur Municipality from the year 1928-29, I am directed to state that the Municipal Councils cannot levy taxes on vehicles, when they are merely ~~stabled~~ in their limits and they should either levy a tax on them when they are used in the Municipal limits or a toll otherwise and not both The Municipal Councils will not also be justified in levying tolls without providing facilities for compounding At present there is no provision enabling Municipal Councils to compound the tolls with the owners of vehicles Necessary provision is being made in the new Amendment Bill which is before a Special Committee appointed for the consideration thereof The proposal has therefore to lie over till the above Bill is enacted as law

In this connection, I am asked to state, that the Special Committee appointed for the consideration of the establishment of new toll gates, have decided that only half the rate should be levied at the next District, Municipal or Provincial Toll-gates or gates within a distance of 25 miles when a toll has already been levied